



KONGU ARTS AND SCIENCE COLLEGE

(An Autonomous Institution, Affiliated to Bharathiar University, Coimbatore)

ERODE – 638 107

B.Com



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2019-2020



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SYLLABUS

| Sem. | Course Code | Core Paper | Total Marks: 100 | | Hours Per Week | Credits |
|------|-------------|--------------------------------------|------------------|---------|----------------|---------|
| | | | CIA: 25 | ESE: 75 | | |
| V | 17UADCT501 | CORE PAPER - XIII COST ACCOUNTING | | | 6 | 4 |

UNIT - I

Cost accounting – Meaning, objectives and advantages of cost accounting – Difference among financial, Cost and Management accounting – Characteristics of an ideal costing system. Elements of cost – cost classification – methods and types of cost. Role of a cost accountant – Preparation of cost sheet – Tenders.

UNIT - II

Materials – Objectives/Need for material control and techniques. Various levels – reorder, minimum, maximum and average stock level – EOQ. Features of ‘ABC’ analysis. Stores control – types of stores. Methods of valuing materials issues – FIFO, LIFO, Simple Average and weighted average.

UNIT - III

Labour – Labour turnover – Causes – Methods – Replacement method – Separation method – Flux method. Remuneration and Incentive – system of wage payment – time and piece rate – Taylor’s differential and Merricks’s multiple piece rate system, Halsey and Rowan plan.

UNIT - IV

Overhead – Classification of overhead – Allocation, apportionment and reapportionment. Primary and Secondary distribution summary. Absorption of overhead – Machine hour rate.

UNIT - V

Methods of costing - Contract costing - Features of Contract Accounts. Process costing – Features of process costing – Process losses – Waste, Scrap, Normal process loss, Abnormal process Loss and Abnormal Gain.

Note : Distribution of marks: Theory - 20% and Problems- 80%

TEXT BOOK S.P.Jain and K.L.Narang, Cost Accounting, Kalyani Publishers, 25th Edition 2016.

BOOKS FOR REFERENCE

1. S.N. Maheswari, Cost and Management Accounting, Sultan Chand Publications, New Delhi, Revised Edition 2016.
2. T.S.Reddy & Y.Hari Prasad Reddy, Cost Accounting, Margham Publications, Chennai, Revised Edition 2017.

| QUESTION PAPER PATTERN | | |
|--|--|--|
| SECTION - A | SECTION - B | SECTION - C |
| 10 x 1 = 10 Marks (Multiple Choice, Four options) Two questions from each unit | 5 x 7 = 35 Marks (Either or choice) Two questions from each unit | 3 x 10 = 30 Marks (Answer any three Questions) One Question from each unit |



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| | | | CIA: 25 | ESE: 75 | | |
| VI | 17UADCT603 | CORE XIX INDIRECT TAXES | | | 5 | 4 |

UNIT I

Taxation and Tax System In India : Definition of Tax – Features of tax – Canons of Taxation – Characteristics of Good Tax System in India – Distinguish between direct and indirect taxes- Indirect taxes levied by Central Government and State Governments- Goods and Service Tax (GST): History of GST- Dimensions of GST – GST Bills – Difference between previous tax structure and GST- SWOC of GST in India - Types of GST in India – CGST, SGST, IGST and UTGST – GST rates.

UNIT II

Supply under GST: meaning of supply - scope of supply - supply in the course of business - time of supply – value of supply - procedure for maintenance of records - furnishing of returns - provisions relating to outward and inward supplies- Provisions relating to levy and collection of GST- Mixed supply – composite supply – aggregate turnover.

UNIT III

Input tax credit – eligibility and conditions for availing input tax credit- exempt supplies- Apportionment of credit and blocked credits - refund of un-utilised input credit tax – Transfer of ITC- Export and Import of Services – Export and Import of Goods – Zero rated supply – refund of taxes in case of zero rates supply.

UNIT IV

Persons liable for registration – Persons exempt from registration – Notified category of persons – compulsory registration – procedure for registration – procedure for issuance of registration certificate - suo moto registration - cancellation of registration. – Assessment and audit - furnishing of returns- provisions relating to refund of tax – E-way bill: Issue of e-way bill- generating e-way bills – E-way bill format and its provisions.

UNIT V

Customs Act 1962 – Levy and collection of Custom Duty – Appointment of Customs Officer -Detection and Prevention of Illegal Imports and Exports – Valuation of Goods – Imports and Export procedures – Exemptions from Customs Duty – Remission and abatement – Clearance of Goods for Home Consumption.

TEXT BOOK

T S Reddy and Y Hari Prasad Reddy, Business Taxation, Margham Publications, 2019, Chennai.

BOOKS FOR REFERENCE

1. Dr P K Sinha & Dr Sachin u Chavan, Indirect Taxation, Everest Publishing House, 2019, Pune.
2. CA Kamal Garg, Indirect tax Laws, Pooja Law Publishing co., Publications , 2018, New Delhi.

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| VI | 17UADET607 | ELECTIVE III A. PRINCIPLES AND PRACTICE OF BANK MANAGEMENT | CIA: 25 | ESE: 75 | 6 | 4 |

UNIT I

Overview of Commercial Banking in India – Role and Functions of Commercial Banks – Banking Sector Reforms and their Implications on Indian Banking Sector – Changing Role of Indian Banks – Reforms and Restructuring of Bank Management – Management of Private Sector Banks and Public Sector Banks – Management of Banks in Rural Areas.

UNIT II

Functions of Bank Management – Planning, Organising, Directing, Coordinating, Controlling – Hierarchy of Management and functions at each Level – Strategic Planning in Banks – Budgeting in Banks – RBI and its Role in Bank Management and Regulations.

UNIT III

Credit Management in Banks – Principles of Sound Bank Lending – Loan Policy – Compliance with RBI guidelines – Credit Appraisal and Credit Decision Making – Monitoring and Review of Loan Portfolio – Management of Non-Performing Assets (NPAs) - Credit Risk Management - IBC 2016 concept-Credit Risk Management using Artificial Intelligence.

UNIT IV

Human Resource Management in Banks – Importance of HRM in Banks– Policies relating to Human Resource Development in India – Selection, Training – Sources of recruitment – Campus Placement- Different levels of management - IBPS- Management of personnel in banking industry.

UNIT V

Bank balance sheet: - Management of Assets and Liabilities in Banks - Profitability and Productivity in banks - Management of large sized Branches and Rural branches. Recent developments and current issues - Problems in bank management in India

TEXT BOOK

P. Subba Rao & P. K. Khanna, (2017), Principles and Practice of Bank Management, Himalaya Publishing House, Mumbai

BOOKS FOR REFERENCE

1. M. Y. Khan, (2017), Indian Financial System, Tata McGraw Hill, Chennai
2. Tannan ML(2017), Banking- Law and practice in India, Indian Law House, New Delhi.

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ACTIVITIES



KONGU ARTS AND SCIENCE COLLEGE (Autonomous)
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DEPARTMENT OF COMMERCE

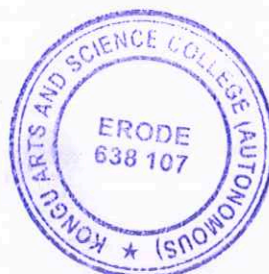
Guest Lecture on Interpersonal Skills – 25 February 2020



A Guest lecture on Interpersonal Skills was conducted on 25.02.2020. The aim of the program was to insist the needs of the ability to communicate and build relationships with others in the current era. Mr.K.Hari, Zone Trainer JCI, Erode was the resource person. The resource person shared the real life experiences and emphasized the role of interpersonal skills in all parts of life. Interpersonal skills permeate all areas of life and are equally important in both personal and professional interactions.



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DEPARTMENT OF COMMERCE

**National Level Commerce Quiz Contest 2020” on
12th May 2020 to 15th May 2020**

**KONGU ARTS AND SCIENCE
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(AUTONOMOUS), ERODE 638107**

**Greetings from DEPARTMENT OF
COMMERCE**



Dear Student/ Academician

Hope you are doing well. This is an opportunity to utilize the time effectively during this pandemic. Hope you will enjoy and appreciate our efforts.

WISHING YOU ALL GOOD LUCK

KONGU
Assuring the Best

We are inviting you to participate in “ National Level Commerce Quiz Contest 2020” on 12th May 2020 to 15th May 2020.

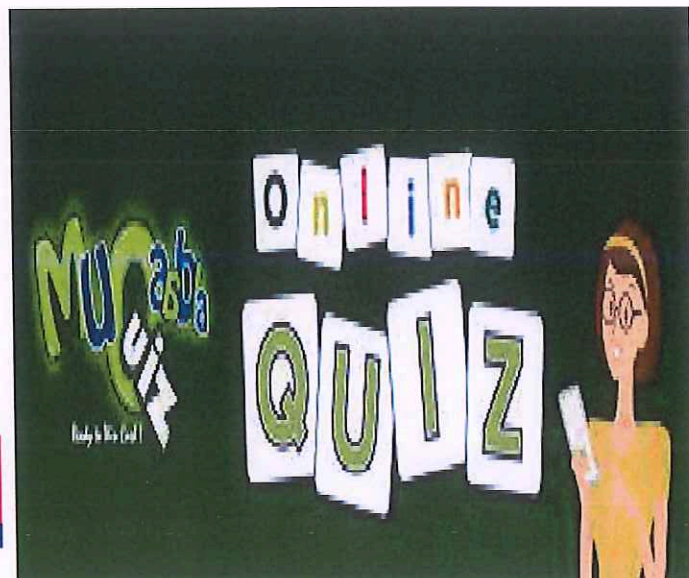
Note :

- Registration Link
https://docs.google.com/forms/d/e/1FAIpQLSeozepRn_6jhp_w7ZWmLjOzU0vx80LmbFIGAKdKkGloypfaQ/viewform?usp=cf_link
- No Registration fees
- On the successful completion of the quiz with the score of above 40% will get an E- certificate via e-mail.

CONVENOR:

Dr K M Kumaraguru
Head & Associate
Professor,KASC, Erode.

National Level Commerce Quiz Contest 2020” on 12th May 2020 to 15th May 2020. The Convenor was Dr.K.M.Kumaraguru, Assistant Professor and Head, Department of Commerce, Kongu Arts and Science College (Autonomous), Erode. The aim of the program is to understand the basics of commerce and to test their knowledge in the respective field.




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